

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 00-0293P

Sales Tax

For the Month Ending October 31, 1999

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ISSUE(S)

I. Tax Administration – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer protests the penalty assessed for failing to timely remit sales tax for October 1999.

I. Tax Administration – Penalty

DISCUSSION

Taxpayer failed to timely remit sales tax for October 1999. The department disallowed the collection allowance and assessed a penalty.

Taxpayer requests a waiver of the penalty because it was in the process of converting from a manual to a computerized system and had recently changed accounting firms. Taxpayer is an early filer with EFT payments due on the twentieth of each month. November 20 and November 21 were on a Saturday and Sunday respectively. It made payment on Tuesday, November 23, 2000 and was one day late.

Taxpayer states it had a late penalty abated for the period ending September 30, 1999 and the facts for October are no different than that in September. Because of varying factual situations, the Department's waiving of one penalty does not obligate or commit the department to waiving another.

The taxpayer was negligent in failing to timely remit the sales tax collected and has not provided reasonable cause for failure to do so.

FINDING

Taxpayer's protest is denied.

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